

B26 (Official Form 26) (12/08)

**United States Bankruptcy Court****Middle District of Florida****Jacksonville Division**In re RMS Titanic, Inc. , et al  
DebtorCase No. 3:16-bk-02230-PMG  
Chapter 11 (Jointly Administered)**PERIODIC REPORT REGARDING VALUE, OPERATIONS AND  
PROFITABILITY OF CERTAIN NON-PUBLIC, NON-DEBTOR ENTITIES IN WHICH THE DEBTORS HOLD A  
SUBSTANTIAL OR CONTROLLING INTEREST**

This is the report as of September 30, 2016 on the value, operations and profitability of those entities in which the estate holds a substantial or controlling interest, as required by Bankruptcy Rule 2015.3. The estate of RMS Titanic, Inc. , et al holds a substantial or controlling interest in the following non-public, non-Debtor entities:

<b>Name of Entity</b>	<b>Interest of the Estate</b>		
1032403 B.C. Ltd.	100%		
Dinoking Tech Inc.	100% (indirectly)		
Dinoking International, Inc.	100% (indirectly)		

This periodic report (the "Periodic Report") contains separate reports ("Entity Reports") on the value, operations, and profitability of each entity listed above.

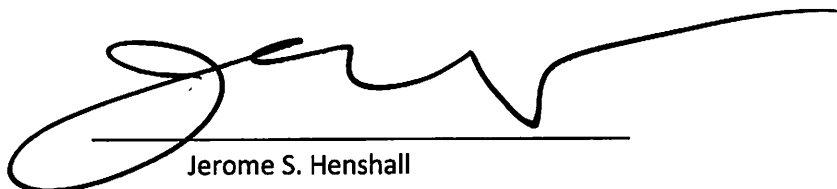
Each Entity Report shall consist of three exhibits. Exhibit A contains a valuation estimate for the entity as of a date not more than two years prior to the date of this report. It also contains a description of the valuation method used. Exhibit B contains a balance sheet, a statement of income (loss), a statement of cash flows, and a statement of changes in shareholders' or partners' equity (deficit) for the period covered by the Entity Report, along with summarized footnotes. Exhibit C contains a description of the entity's business operations.

THIS REPORT MUST BE SIGNED BY A REPRESENTATIVE OF THE TRUSTEE OR DEBTOR IN  
POSSESSION.

**B26 (Official Form 26) (12/08) – Cont. 2**

The undersigned, having reviewed the above listing of entities in which the estate of RMS Titanic, Inc. , et al holds a substantial or controlling interest, and being familiar with the Debtor's financial affairs, verifies under the penalty of perjury that the listing is complete, accurate and truthful to the best of his knowledge.

Date: Nov. 10, 2016

  
\_\_\_\_\_  
Jerome S. Henshall  
Chief Financial Officer

**Exhibit A**  
**Valuation Estimate for Entities**

<b>Name of Entity</b>	<b>Interest of the Estate</b>	<b>Net Book Value</b>
1032403 B.C. Ltd.	100%	2,139,832
Dinoking Tech Inc.	100% (indirectly)	473,205
Dinoking International, Inc.	100% (indirectly)	-249

The basis for the valuation of each entity is the net book value calculated as total liabilities of each entity subtracted from its total assets as at June 30, 2016. The book balances for the assets and liabilities for each entity are maintained based on historical cost. The Debtors have no current available valuation analyses.

The net book value is based on unaudited financial statements prepared for internal purposes only.

These unaudited statements will require either changes and/or more disclosures in order to be in accordance with Canadian or U.S. Generally Accepted Accounting Principles (GAAP). None of the entities above have been prepared on a consolidated or combined basis.

The intercompany accounts with the Debtor have been reconciled each month.

## **Exhibit B**

### **Unaudited Financial Statements**

1032403 B.C. Ltd. – September 30, 2016

Unaudited Balance Sheet

No Profit & Loss – holding company – no transactions

Dinoking Tech Inc. – September 30, 2016

Unaudited Balance Sheet

Unaudited Profit & Loss – Month of September 2016

Unaudited Profit & Loss – YTD (January 2016 to September 30, 2016)

Dinotech International, Inc. – September 30, 2016

Unaudited Balance Sheet

Unaudited Profit & Loss – September 2016

#### **NOTICE TO READERS**

The accompanying unaudited statements have been compiled for internal purposes only. These statements are for the legal entity only and are not prepared on a consolidated basis.

They have not been reviewed or audited by external accountants or auditors.

Readers are cautioned these statements may not be suitable for their purpose.

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10/19/16  
Accrual Basis

**1032403 B.C. Ltd.**  
**Balance Sheet**  
**As of December 31, 2015**  
**UNAUDITED**

As Of  
June 30 2016  
July 31 2016  
August 31 2016  
September 30 2016  
October 31, 2016

	<u>Dec 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Other Current Assets	
14601 · Due from Premier Exhibitions	1.31
17000 · Investment in Dinoking Tech Inc	
17100 · Common shares	1,941,601.64
17105 · Class A Preferred Shares	198,228.73
Total 17000 · Investment in Dinoking Tech Inc	<u>2,139,830.37</u>
Total Other Current Assets	<u>2,139,831.68</u>
Total Current Assets	<u>2,139,831.68</u>
<b>TOTAL ASSETS</b>	<b><u>2,139,831.68</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
30000 · Share capital	
30100 · Common shares	1.31
30200 · Exchangeable Shares	2,139,830.37
Total 30000 · Share capital	<u>2,139,831.68</u>
Total Equity	<u>2,139,831.68</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,139,831.68</u></b>

**HOLDING COMPANY - NO TRANSACTIONS SINCE NOVEMBER 1, 2015**

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11/04/16

Accrual Basis

**DINOKING TECH INC.****Balance Sheet**

As of September 30, 2016

**UNAUDITED**

	Sep 30, 16
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Chequing/Savings</b>	
10000 · Cash in hand and at bank	
10100 · CAD Cash	
10105 · TD Bank CAD ***9901	181,826.19
10116 · TD Bank CAD - ATM ***9928	1,090.28
10125 · TD Bank CAD ATM ***9516	980.01
10160 · Euro Cash	12.32
10180 · Petty Cash Can \$	181.89
<b>Total 10100 · CAD Cash</b>	<b>184,090.69</b>
10200 · Cash USD	
10211 · TD Bank USD ***5720	
10211.1 · Fx on 10211.1	16,052.81
10211 · TD Bank USD ***5720 - Other	51,500.85
<b>Total 10211 · TD Bank USD ***5720</b>	<b>67,553.66</b>
10212 · Bmo Harris Bank DK USD	
10212.1 · BMO Harris Bank DK USD	1,256.91
10212 · Bmo Harris Bank DK USD - Other	4,032.44
<b>Total 10212 · Bmo Harris Bank DK USD</b>	<b>5,289.35</b>
10215 · Petty Cash USD \$	10.23
<b>Total 10200 · Cash USD</b>	<b>72,853.24</b>
<b>Total 10000 · Cash in hand and at bank</b>	<b>256,943.93</b>
<b>Total Chequing/Savings</b>	<b>256,943.93</b>
<b>Accounts Receivable</b>	
11000 · Accounts Receivable	214,510.00
11001 · Accounts Receivable - USD	694,759.96
<b>Total Accounts Receivable</b>	<b>909,269.96</b>
<b>Other Current Assets</b>	
11001.2 · Accounts receivable USD FX	216,556.68
11500 · Subscriptions receivable	
11510 · Subscription receivable - DPB	33.25
11550 · Subscription receivable - NB	4.75
<b>Total 11500 · Subscriptions receivable</b>	<b>38.00</b>
13000 · Deposit	
13264 · Deposit-Plan Direct Resources	8,615.54
13299 · Deposit - General	10,807.35
<b>Total 13000 · Deposit</b>	<b>19,422.89</b>
13500 · Expense advances	
13595 · Cash Advance - Gengu Crew	247.99
13671 · Employee advance - Fiona He	3.12
13697 · Employee Advance-John Allan	56.55
13900 · Vendor & Fixed Asset Advance	
13908 · Vendor Advance-Michael Bernard	30.11
13910 · Advance to Misc Vendors	9,509.83
<b>Total 13900 · Vendor &amp; Fixed Asset Advance</b>	<b>9,539.94</b>
<b>Total 13500 · Expense advances</b>	<b>9,847.60</b>
13800 · Expense Advance (USD)	
13817 · TD VISA US Managing Account	8,837.51
13800 · Expense Advance (USD) - Other	-8,837.51
<b>Total 13800 · Expense Advance (USD)</b>	<b>0.00</b>
13920 · Reimbursable from customers	150.00

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Accrual Basis

**DINOKING TECH INC.**  
**Balance Sheet**  
**As of September 30, 2016**

**UNAUDITED**

	Sep 30, 16
14100 · I/C Dinosaurs Unearthed US\$	
14101 · I/C Dinosaurs Unearthed exchange	-118,219.02
14100 · I/C Dinosaurs Unearthed US\$ - Other	-379,271.81
Total 14100 · I/C Dinosaurs Unearthed US\$	-497,490.83
14200 · Due from Dinoking Tech Asia Inc.	5,000.00
14201 · Due from Dinoking Tech Asia USD	
14201.1 · Due from DK Tech Asia USD FX	405.21
14201 · Due from Dinoking Tech Asia USD - Other	1,300.00
Total 14201 · Due from Dinoking Tech Asia USD	1,705.21
14300 · I/C Dinoking International Inc.	5,000.00
14301 · I/C Dinoking International USD	
14301.1 · I/C Dinoking Int'l US FX	623.40
14301 · I/C Dinoking International USD - Other	2,000.00
Total 14301 · I/C Dinoking International USD	2,623.40
14601 · Interco Receivable- Premier USD	
14601.1 · Interco receivable - PRXI US FX	30,883.90
14601 · Interco Receivable- Premier USD - Other	99,071.97
Total 14601 · Interco Receivable- Premier USD	129,955.87
15000 · Deferred costs	
15210 · PNE	
15212 · Professional Fee	600.00
Total 15210 · PNE	600.00
15250 · Zoo de Granby	
15251 · Site Visit - Air fare	1,727.89
15252 · Site Visit - Hotel	317.34
15253 · Site Visit - Car Rental	645.69
15254 · Site Visit - Per diem	37.31
15255 · Storage and transportation	57,126.85
15256 · Installation - Air fare	1,167.03
Total 15250 · Zoo de Granby	61,022.11
15260 · OSC	
15261 · Site Visit - Car Rental	195.45
15262 · Site Visit - Per Diem	144.40
15263 · Site Visit - Air Fare	96.89
15264 · Site Visit - Hotel	230.00
Total 15260 · OSC	666.74
Total 15000 · Deferred costs	62,288.85
15500 · Prepaid expense	
15900 · Prepaid Insurance	1,533.25
Total 15500 · Prepaid expense	1,533.25
Total Other Current Assets	-43,369.08
Total Current Assets	1,122,844.81
Fixed Assets	
18000 · Fixed Asset	
18002 · Office equipment and tools	
18040 · Office Equipment	37,308.30
Total 18002 · Office equipment and tools	37,308.30
18003 · Computer and software	
18020 · Computer	52,325.87
18030 · Software	12,277.03
Total 18003 · Computer and software	64,602.90

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**DINOKING TECH INC.**  
**Balance Sheet**  
**As of September 30, 2016**

UNAUDITED

	Sep 30, 16
18004 · Furniture and fixtures	
18060 · Office Furniture	69,563.30
<b>Total 18004 · Furniture and fixtures</b>	<b>69,563.30</b>
18005 · Warehouse equipment and tools	
18010 · Cases	55,947.61
18070 · Containers	157,331.77
18080 · Crates	44,102.44
18090 · Crowd Control	9,201.51
18300 · Forklift	11,089.29
<b>Total 18005 · Warehouse equipment and tools</b>	<b>277,672.62</b>
18007 · Exhibitory	
18100 · Displays	
18110 · Display- Content (Graphics)	111,055.72
18111 · Display-Design	5,629.01
18112 · Display-Fog Machine	1,875.93
18113 · Display-Gates	1,047.04
18114 · Display-Illustrations	184,889.06
18115 · Information Display Boxes	21,966.28
18116 · Display-Lighting	78,463.50
18117 · Display-Lite Box	152.43
18118 · Display-Photography	25,996.14
18119 · Display-Plaques	5,730.70
18120 · Display-Posters	7,855.04
18121 · Display-Rocks & Gems	78,943.38
18122 · Display-Sound Equipment	13,483.45
18123 · Display-Translations	2,710.00
18124 · Display-Wall Scenes	19,456.42
18125 · Display- Walls	46,634.86
18126 · Exhibits- Trees & Ferns	54,074.77
18127 · Display - Other accessories	242,999.89
<b>Total 18100 · Displays</b>	<b>902,963.62</b>
18310 · Game	5,895.00
18320 · Lights	47,114.39
18350 · Cart	388.79
18460 · Speakers	161,824.44
18470 · Control Box	600.00
<b>Total 18007 · Exhibitory</b>	<b>1,118,786.24</b>
18008 · Animatronics equipment	
18200 · Exhibits - Dinosaurs	
18210 · Exhibits- Animatronix	4,481,387.98
18211 · Exhibits-Animatronix- Feathered	142,628.67
18212 · Exhibits-Interactive projects	337,917.56
18213 · Exhibits- Fossils	356,173.05
18214 · Exhibits- Fossils - Feathered	63,394.01
18218 · Exhibits- Skeletons	292,609.30
18220 · Exhibit - Animatronix - Static	156,300.00
18221 · Exhibit-Refurbishment & upgrades	749.13
<b>Total 18200 · Exhibits - Dinosaurs</b>	<b>5,831,159.70</b>
18230 · Exhibits - Bugs	
18231 · Bugs - Animatronic	187,721.62
18232 · Bugs - Animatronic (Static)	35,800.00
18233 · Bugs-Sound File	2,885.00
18234 · Bugs-Accessories	46,772.04
<b>Total 18230 · Exhibits - Bugs</b>	<b>273,178.66</b>
18250 · Exhibits - Sea Creatures	
18251 · Sea Creatures - Animatronic	300,852.28
18252 · Sea Creatures - Sound File	5,300.00
<b>Total 18250 · Exhibits - Sea Creatures</b>	<b>306,152.28</b>
<b>Total 18008 · Animatronics equipment</b>	<b>6,410,490.64</b>



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Accrual Basis

**DINOKING TECH INC.**  
**Balance Sheet**  
**As of September 30, 2016**

UNAUDITED

	Sep 30, 16
18009 · Tradeshow	
18440 · Trade Show	
18441 · Trade show - Model	31,627.43
18443 · Booth	45,623.14
18444 · Lights	680.86
18445 · Misc.	7,094.59
18446 · TVs	1,273.28
Total 18440 · Trade Show	86,299.30
Total 18009 · Tradeshow	86,299.30
18400 · Leased Assets	
18412 · Leasehold Improvement	14,300.00
Total 18400 · Leased Assets	14,300.00
Total 18000 · Fixed Asset	8,079,023.30
18530 · Apartment Unit	
18530.1 · Land	267,121.38
18530.2 · Building	135,377.84
Total 18530 · Apartment Unit	402,499.22
19000 · Accumulated Amortization	
19002 · Accum Amort-Office equipment	-32,810.12
19003 · Accum Amort-Computer and softwa	-49,237.01
19004 · Accum Amort-Furniture & fixture	-26,500.63
19005 · Accum Amort-Warehouse equipment	-199,950.16
19007 · Accum Amort-Exhibtry	-712,146.20
19008 · Accum Amort-Animatronics equip	-4,261,398.89
19010 · Accum Amort-Tradeshow & Website	-68,865.40
19030 · Accum Amort.-Leasehold improvem	-12,930.16
19530 · Accum Amort - Building (Gardens	-11,281.40
Total 19000 · Accumulated Amortization	-5,375,119.97
19500 · Intangible assets	
18520 · Trademarks	32,346.89
Total 19500 · Intangible assets	32,346.89
Total Fixed Assets	3,138,749.44
Other Assets	
17000 · Investments	
17110 · Dinosaurs Unearthed	1.00
Total 17000 · Investments	1.00
18500 · Capital lease adj - assets	-3,068,106.61
19001 · Accum amort adj - capital lease	1,876,146.69
19050 · Capital lease receivable	471,068.20
Total Other Assets	-720,890.72
<b>TOTAL ASSETS</b>	<b>3,540,703.53</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	265,108.50
20010 · Accounts Payable - USD	137,019.58
Total Accounts Payable	402,128.08
Other Current Liabilities	
20010.1 · Accounts payable USD FX	42,709.00
21000 · Accrued liabilities	1,692,342.29
22000 · Deferred Revenue	
22020 · Canada's Wonderland	171,872.20
22035 · Deferred Revenue-Sea World	1,152.00

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Accrual Basis

**DINOKING TECH INC.**  
**Balance Sheet**  
**As of September 30, 2016**

UNAUDITED

	Sep 30, 16
22100 · Deferred revenue - USD	
22100.1 · Deferred revenue USD FX	45,559.44
22100 · Deferred revenue - USD - Other	146,164.38
Total 22100 · Deferred revenue - USD	191,723.82
22000 · Deferred Revenue - Other	246,047.00
Total 22000 · Deferred Revenue	610,795.02
22500 · Capital lease- unearned revenue	261,154.35
23100 · Income tax payable	91,422.00
23150 · Deferred income tax asset/ liab	-677,000.00
24040 · Vacation Payable	108,504.22
25000 · GST/HST	
25500 · GST/HST Sales	25,241.25
25520 · GST/HST on Purchases (ITC)	-11,255.29
Total 25000 · GST/HST	13,985.96
Total Other Current Liabilities	2,143,912.84
Total Current Liabilities	2,546,040.92
Long Term Liabilities	
29000 · Facility #10 loan #9249901-01	94,444.00
29001 · Facility #10 loan #9249901-06	103,981.79
29015 · Facility #15 loan #9249901-07	281,875.00
29020 · Facility #16 loan #9249901-08	48,929.28
Total Long Term Liabilities	529,230.07
Total Liabilities	3,075,270.99
Equity	
30000 · Capital Stock	
30100 · Common Stock	
30110 · DPB	33.25
30150 · Capital Stock - Nancy B	4.75
Total 30100 · Common Stock	38.00
30200 · Preferred Stock	
30210 · Preferred stock - DPB	336.00
Total 30200 · Preferred Stock	336.00
Total 30000 · Capital Stock	374.00
32000 · Retained Earnings	715,742.30
Net Income	-242,911.13
Total Equity	473,205.17
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,548,476.16</b>

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Accrual Basis

**DINOKING TECH INC.****Profit & Loss**

September 2016

**UNAUDITED**

	Sep 16
Ordinary Income/Expense	
Income	
40000 · Income	
40010 · Administration fee revenue - DU	242,510.33
40012 · Administration fee- PRXI	4,575.16
40015 · Fixed fee revenue	244,576.41
40026 · Straight Sales	1,200.00
Total 40000 · Income	492,861.90
40016 · Fixed fee revenue USD	
40016.1 · Fixed fee revenue USD FX	1,192.37
40016 · Fixed fee revenue USD - Other	3,835.62
Total 40016 · Fixed fee revenue USD	5,027.99
40100 · Lease accounting adjustments	
40100.1 · Capital lease - interest income	18,269.67
40100.2 · Capital lease - maintenance	5,648.04
40100 · Lease accounting adjustments - Other	-12,356.00
Total 40100 · Lease accounting adjustments	11,561.71
Total Income	509,451.60
Cost of Goods Sold	
51000 · Exhibit cost	
51050 · Installation	
51051 · Installation - Air fare	412.48
51053 · Installation - Contract Labour	1,716.00
51059 · Installation - Other	78.02
51061 · Installation- Gengu Crew	
51061.2 · Gengu Crew-Accommodation	150.00
51061.3 · Gengu Crew-Car Rental	53.19
51061.5 · Gengu Crew -Per Diem	117.11
Total 51061 · Installation- Gengu Crew	320.30
Total 51050 · Installation	2,526.80
51060 · Professional fee	1,301.13
51070 · Maintenance	
51071 · Maintenance - Air fare	292.37
51072 · Maintenance - Per diem	213.43
51074 · Maintenance - Hotel	323.58
51075 · Maintenance - Car rental	414.32
51077 · Maintenance - On site supplies	32.16
51079 · Maintenance-Gengu Crew	
51079.1 · Gengu Crew-Air Fare	647.34
51079.2 · Gengu Crew-Accommodation	503.30
51079.4 · Gengu Crew-Meals	79.15
51079.5 · Gengu Crew-Per Diem	230.04
Total 51079 · Maintenance-Gengu Crew	1,459.83
Total 51070 · Maintenance	2,735.69
51140 · Strike	
51142 · Strike - Per Diem	43.69
51148 · Strike - Onsite supplies	95.64
Total 51140 · Strike	139.33
51150 · Transportation	2,999.52
Total 51000 · Exhibit cost	9,702.47
Total COGS	9,702.47
Gross Profit	499,749.13

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Accrual Basis

**DINOKING TECH INC.****Profit & Loss**

September 2016

UNAUDITED

	Sep 16
<b>Expense</b>	
60000 · Corporate	
60100 · Administration	
60115 · Amortization	82,863.09
60120 · Bank Charges	643.62
60130 · Communications	4,795.50
60135 · License,Membership&subscription	45.60
60140 · Credit Card fee & interest	91.16
60150 · Equipment lease	727.53
60160 · Payroll processing	131.12
60161 · Job Advertisement	200.00
60165 · Insurance	
60167 · Property	1,781.60
60169 · Other	450.45
Total 60165 · Insurance	2,232.05
60170 · Rent	
60171 · Office	14,391.67
Total 60170 · Rent	14,391.67
60175 · Cleaning service	640.00
60177 · Office Supplies and misc	1,058.29
60178 · Parking	77.50
60179 · Postage and Courier	94.15
60180 · Travel - Mileage	276.30
60185 · Technical support - Gengu Crew	
60187 · Gengu Crew- Accomodation	125.00
60188 · Gengu Crew-Car Rental/Transport	138.02
60190 · Gengu Crew - Allowances	60.00
60191 · Gengu Crew - Per diem	129.82
60192 · Gengu - Miscellaneous	28.00
Total 60185 · Technical support - Gengu Crew	480.84
Total 60100 · Administration	108,748.42
60200 · Salaries & Benefits	
60210 · Corp. Management	36,356.55
60215 · Finance and admin	35,929.50
60225 · Sales & Marketing	7,435.89
60230 · Production	22,509.61
60231 · Service	19,253.25
60232 · Asia Project	3,016.66
60235 · Project Management	4,791.66
60240 · Design & Interactive	13,420.53
60255 · CPP expense	3,821.81
60260 · EI expense	2,078.30
60265 · Group Benefits	3,385.97
60270 · MSP	1,744.00
60275 · Vacation expense	9,060.06
60280 · WCB premium	2,465.40
60281 · Group Benefit-PDR	291.50
60284 · Fitness	68.09
60299 · Payroll billed to PRXI	-45,751.58
Total 60200 · Salaries & Benefits	119,877.20
60300 · Professional fees	
60310 · Consulting	
60311 · Accounting & Tax	1,680.00
60312 · IT Consulting	2,348.38
Total 60310 · Consulting	4,028.38
60320 · Legal fees	
60322 · Legal Other	331.70
Total 60320 · Legal fees	331.70

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Accrual Basis

**DINOKING TECH INC.**  
**Profit & Loss**  
September 2016

UNAUDITED

	Sep 16
60340 · Recruitment Service	5,700.00
Total 60300 · Professional fees	10,060.08
60400 · Trade Shows	
60403 · AZA	297.13
Total 60400 · Trade Shows	297.13
60500 · Travel & Entertainment	
60520 · Gifts	52.56
60530 · Meals	635.48
60540 · Travel	
60544 · Travel Misc	78.47
Total 60540 · Travel	78.47
60560 · Employee Event	
60561 · Employee event - Meals	30.46
60565 · Employee training	2,050.00
Total 60560 · Employee Event	2,080.46
Total 60500 · Travel & Entertainment	2,846.97
60600 · Warehouse & Service	
60610 · Casual Labour	4,960.00
60660 · Storage	4,771.93
60681 · Repair and refurbishment	1,627.14
Total 60600 · Warehouse & Service	11,359.07
60700 · Corporate sales & marketing	
60701 · Sales - Air Fare	571.44
60790 · Website	300.57
Total 60700 · Corporate sales & marketing	872.01
60800 · Interest	
60860 · Interest -TD Loan	976.87
60870 · Interest- Apartment Mortgage-1	829.69
60880 · Interest-Apartment Mortgage-2	207.52
Total 60800 · Interest	2,014.08
Total 60000 · Corporate	256,074.96
61000 · The Gardens Apartment	
61011 · The Gardens - Repair & Maint.	641.29
61012 · The Gardens - Supplies	41.18
Total 61000 · The Gardens Apartment	682.47
Total Expense	256,757.43
Net Ordinary Income	242,991.70
Other Income/Expense	
Other Income	
77010 · Foreign Exchange I/C Dinosaurs	-61,830.82
77020 · Foreign Exch. gain/loss	-16,211.88
Total Other Income	-78,042.70
Other Expense	
77000 · Foreign exchange Gain or Loss	-77,368.20
Total Other Expense	-77,368.20
Net Other Income	-674.50
Net Income	242,317.20

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Accrual Basis

**DINOKING TECH INC.**  
**Profit & Loss**  
January through September 2016

UNAUDITED

	Jan - Sep 16
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40000 · Income	
40010 · Administration fee revenue - DU	697,348.76
40011 · Administration Fee- DJM	181,887.61
40012 · Administration fee- PRXI	44,059.75
40015 · Fixed fee revenue	1,566,538.69
40025 · Merchandise sale	442.03
40026 · Straight Sales	1,200.00
<b>Total 40000 · Income</b>	<b>2,491,476.84</b>
40016 · Fixed fee revenue USD	
40016.1 · Fixed fee revenue USD FX	1,192.37
40016 · Fixed fee revenue USD - Other	3,835.62
<b>Total 40016 · Fixed fee revenue USD</b>	<b>5,027.99</b>
40100 · Lease accounting adjustments	
40100.1 · Capital lease - interest income	164,427.03
40100.2 · Capital lease - maintenance	50,832.30
40100 · Lease accounting adjustments - Other	-245,562.50
<b>Total 40100 · Lease accounting adjustments</b>	<b>-30,303.17</b>
<b>Total Income</b>	<b>2,466,201.66</b>
<b>Cost of Goods Sold</b>	
51000 · Exhibit cost	
51035 · Site visit exp.	
51036 · Site visit - Air fare	2,644.10
51037 · Site visit - Per diem	8.14
51038 · Site visit - hotel	241.75
51039 · Site visit - Car rental	448.17
51041 · Site visit - Misc	156.51
<b>Total 51035 · Site visit exp.</b>	<b>3,498.67</b>
51050 · Installation	
51051 · Installation - Air fare	8,049.18
51052 · Installation - Per diem	2,227.81
51053 · Installation - Contract Labour	13,107.00
51054 · Installation - Hotel	403.41
51055 · Installation - Car rental	2,804.72
51056 · Installation - Meals	994.62
51058 · Onsite setup supplies	5,502.62
51059 · Installation - Other	1,091.51
51061 · Installation- Gengu Crew	
51061.1 · Gengu Crew-Air Fare	493.57
51061.2 · Gengu Crew-Accommodation	304.00
51061.3 · Gengu Crew-Car Rental	113.19
51061.4 · Gengu Crew- meals	191.42
51061.5 · Gengu Crew -Per Diem	384.11
51061.7 · Gengu Crew-Miscellaneous	10.75
<b>Total 51061 · Installation- Gengu Crew</b>	<b>1,497.04</b>
<b>Total 51050 · Installation</b>	<b>35,677.91</b>
51060 · Professional fee	1,713.63
51070 · Maintenance	
51071 · Maintenance - Air fare	7,952.16
51072 · Maintenance - Per diem	1,549.42
51073 · Maintenance - Contract Labour	2,652.00
51074 · Maintenance - Hotel	3,685.83
51075 · Maintenance - Car rental	3,299.27
51076 · Maintenance - Meals	102.84
51077 · Maintenance - On site supplies	3,545.50
51078 · Maintenance - Other	424.90

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Accrual Basis

**DINOKING TECH INC.**  
**Profit & Loss**  
January through September 2016

UNAUDITED

	Jan - Sep 16
51079 · Maintenance-Gengu Crew	
51079.1 · Gengu Crew-Air Fare	4,954.12
51079.2 · Gengu Crew-Accommodation	915.14
51079.4 · Gengu Crew-Meals	137.15
51079.5 · Gengu Crew-Per Diem	2,925.54
51079 · Maintenance-Gengu Crew - Other	49.62
<b>Total 51079 · Maintenance-Gengu Crew</b>	<b>8,981.57</b>
<b>Total 51070 · Maintenance</b>	<b>32,193.49</b>
51135 · Winterization	
51133 · Winterization - Supplies	0.00
<b>Total 51135 · Winterization</b>	<b>0.00</b>
51140 · Strike	
51141 · Strike - Air Fare	5,790.96
51142 · Strike - Per Diem	1,160.52
51143 · Strike - Contract Labour	4,004.00
51144 · Strike - Hotel & accomodation	747.83
51145 · Strike - Car rental	2,011.81
51146 · Strike - Meals	511.70
51148 · Strike - Onsite supplies	892.66
<b>Total 51140 · Strike</b>	<b>15,119.48</b>
51150 · Transportation	10,059.09
51170 · Resets	
51171 · Resets-contract labour	2,028.00
51172 · Reset - Air fare	3,390.73
51173 · Reset - Per diem	1,750.97
51174 · Reset - Accomondation	903.00
51175 · Reset - Car rental	1,545.02
51176 · Reset - Supplies	1,811.76
51176.1 · Reset - Misc	193.83
51177 · Reset-Gengu Crew	
51177.1 · Gengu Crew-Air Fare	1,347.08
51177.4 · Gengu Crew-Meals	66.03
<b>Total 51177 · Reset-Gengu Crew</b>	<b>1,413.11</b>
<b>Total 51170 · Resets</b>	<b>13,036.42</b>
<b>Total 51000 · Exhibit cost</b>	<b>111,298.69</b>
<b>Total COGS</b>	<b>111,298.69</b>
<b>Gross Profit</b>	<b>2,354,902.97</b>
<b>Expense</b>	
60000 · Corporate	
60100 · Administration	
60115 · Amortization	747,080.58
60120 · Bank Charges	7,792.63
60121 · Financing Charge	761.54
60130 · Communications	30,770.55
60135 · License,Membership&subscription	7,092.24
60140 · Credit Card fee & interest	364.64
60150 · Equipment lease	10,120.09
60155 · Ground transportation	5,194.81
60160 · Payroll processing	1,354.70
60161 · Job Advertisement	385.00
60165 · Insurance	
60167 · Property	30,378.20
60169 · Other	6,298.02
<b>Total 60165 · Insurance</b>	<b>36,676.22</b>

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Accrual Basis

**DINOKING TECH INC.**  
**Profit & Loss**  
**January through September 2016**

UNAUDITED

	Jan - Sep 16
60170 · Rent	
60171 · Office	126,719.00
<b>Total 60170 · Rent</b>	<b>126,719.00</b>
60174 · Repair & Maint. - Office	5,423.73
60175 · Cleaning service	3,020.38
60177 · Office Supplies and misc	13,267.28
60178 · Parking	265.14
60179 · Postage and Courier	824.64
60180 · Travel - Mileage	1,313.54
60185 · Technical support - Gengu Crew	
60186 · Gengu Crew- Air fare	1,424.00
60187 · Gengu Crew- Accomodation	259.13
60188 · Gengu Crew-Car Rental/Transport	748.80
60189 · Gengu Crew- Meals	120.94
60190 · Gengu Crew - Allowances	5,177.12
60191 · Gengu Crew - Per diem	13,179.42
60192 · Gengu - Miscellaneous	1,601.81
<b>Total 60185 · Technical support - Gengu Crew</b>	<b>22,511.22</b>
<b>Total 60100 · Administration</b>	<b>1,020,937.93</b>
60200 · Salaries & Benefits	
60210 · Corp. Management	439,096.81
60215 · Finance and admin	293,692.02
60225 · Sales & Marketing	101,186.77
60230 · Production	179,179.10
60231 · Service	189,905.19
60232 · Asia Project	24,978.87
60235 · Project Management	37,219.72
60240 · Design & Interactive	236,009.22
60255 · CPP expense	49,710.36
60260 · El expense	27,194.10
60265 · Group Benefits	40,625.06
60270 · MSP	21,416.00
60275 · Vacation expense	91,043.85
60280 · WCB premium	11,223.20
60281 · Group Benefit-PDR	13,306.84
60284 · Fitness	1,714.15
60285 · Car Allowance	1,400.00
60299 · Payroll billed to PRXI	-440,597.52
<b>Total 60200 · Salaries &amp; Benefits</b>	<b>1,318,303.74</b>
60300 · Professional fees	
60310 · Consulting	
60311 · Accounting & Tax	12,380.00
60312 · IT Consulting	23,208.98
60395 · Consulting -Other	17,140.48
<b>Total 60310 · Consulting</b>	<b>52,729.46</b>
60320 · Legal fees	
60321 · Castle Street	13,797.43
60322 · Legal Other	88,086.10
<b>Total 60320 · Legal fees</b>	<b>101,883.53</b>
60340 · Recruitment Service	19,200.00
60300 · Professional fees - Other	1,110.00
<b>Total 60300 · Professional fees</b>	<b>174,922.99</b>
60400 · Trade Shows	
60401 · AAM	42,141.70
60402 · ASTC	311.00
60403 · AZA	2,463.99
60404 · CASC	1,596.50
60400 · Trade Shows - Other	3,487.40
<b>Total 60400 · Trade Shows</b>	<b>50,000.59</b>



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Accrual Basis

**DINOKING TECH INC.**  
**Profit & Loss**  
**January through September 2016**

UNAUDITED

	Jan - Sep 16
<b>60450 · Design and Interactive design</b>	
60451 · Design - Air Fare	447.24
60452 · Design - Car rental	78.33
60453 · Design - Hotel	148.72
60454 · Design - Meals	51.56
60455 · Design-Consulting	22,376.98
60456 · Printing and other	
60458 · Printing - Graphics	388.00
60456 · Printing and other - Other	4,192.77
<b>Total 60456 · Printing and other</b>	4,580.77
60457 · Design - Misc	21,233.76
<b>Total 60450 · Design and Interactive design</b>	48,917.36
<b>60500 · Travel &amp; Entertainment</b>	
60510 · Entertainment	482.57
60520 · Gifts	180.71
60530 · Meals	9,480.22
60540 · Travel	
60541 · Airfare	22,220.20
60542 · Auto	7,959.01
60543 · Hotel&Accommodation	34,582.06
60544 · Travel Misc	6,382.73
60546 · Travel - Meal & Per Diem	12,557.47
60540 · Travel - Other	3,225.54
<b>Total 60540 · Travel</b>	86,927.01
60560 · Employee Event	
60561 · Employee event - Meals	1,392.84
60565 · Employee training	4,164.00
60566 · Employee Event - Other	463.54
<b>Total 60560 · Employee Event</b>	6,020.38
<b>Total 60500 · Travel &amp; Entertainment</b>	103,090.89
<b>60570 · DJM projects</b>	
60571 · DJM Employee Travel	10,381.38
60572 · DJM Consultant travels	2,400.39
60574 · DJM Projects- Meals	301.43
60577 · DJM Projects - Consulting	8,502.16
60578 · DJM Projects - Design	44,968.19
60582 · DJM - Supplies	1,878.40
60583 · DJM - Hardware	1,826.93
60586 · DJM - Warehouse labour	11,405.90
60588 · DJM - payroll & benefits	36,574.29
<b>Total 60570 · DJM projects</b>	118,239.07
<b>60600 · Warehouse &amp; Service</b>	
60610 · Casual Labour	45,164.32
60640 · Maintenance	2,453.97
60660 · Storage	46,684.37
60670 · Transportation	4,791.53
60680 · Warehouse Ex- Other	5,196.78
60681 · Repair and refurbishment	9,845.48
<b>Total 60600 · Warehouse &amp; Service</b>	114,136.45

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Accrual Basis

**DINOKING TECH INC.**  
**Profit & Loss**  
January through September 2016

UNAUDITED

	Jan - Sep 16
60700 · Corporate sales & marketing	
60701 · Sales - Air Fare	1,541.33
60702 · Sales - Car rental & Taxi	342.64
60703 · Sales - Hotels	515.17
60704 · Sales - Meals & entertainment	358.98
60705 · Sales-Travel-Misc	97.29
60710 · Advertisements	3,606.38
60720 · Consulting	9,292.50
60730 · Membership & subscriptions	750.00
60750 · Print materials	239.25
60790 · Website	7,307.71
<b>Total 60700 · Corporate sales &amp; marketing</b>	<b>24,051.25</b>
60800 · Interest	
60860 · Interest -TD Loan	14,300.31
60870 · Interest- Apartment Mortgage-1	7,305.26
60880 · Interest-Apartment Mortgage-2	2,206.69
<b>Total 60800 · Interest</b>	<b>23,812.26</b>
60900 · Taxation expense	
60910 · Corporate taxation expense	-88,459.00
<b>Total 60900 · Taxation expense</b>	<b>-88,459.00</b>
<b>Total 60000 · Corporate</b>	<b>2,907,953.53</b>
60125 · Bad debts expense	1,817.44
60682 · Safety Equipment	361.66
61000 · The Gardens Apartment	
61010 · Property Taxes	1,756.89
61011 · The Gardens - Repair & Maint.	5,270.94
61012 · The Gardens - Supplies	41.18
61013 · The Gardens - Hydro	63.77
<b>Total 61000 · The Gardens Apartment</b>	<b>7,132.78</b>
<b>Total Expense</b>	<b>2,917,265.41</b>
<b>Net Ordinary Income</b>	<b>-562,362.44</b>
Other Income/Expense	
Other Income	
70130 · Other Income	75.00
77010 · Foreign Exchange I/C Dinosaurs	-454,842.00
77020 · Foreign Exch. gain/loss	104,574.86
77030 · Gain/Loss on disposal of assets	-10,413.75
77050 · Gain on vendor settlements	257,383.22
<b>Total Other Income</b>	<b>-103,222.67</b>
Other Expense	
77000 · Foreign exchange Gain or Loss	-422,673.98
<b>Total Other Expense</b>	<b>-422,673.98</b>
<b>Net Other Income</b>	<b>319,451.31</b>
<b>Net Income</b>	<b>-242,911.13</b>

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Accrual Basis

**Dinoking International Inc.****Balance Sheet****As of September 30, 2016****UNAUDITED**

	Sep 30, 16
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Chequing/Savings</b>	
10000 · Cash in hand and at Bank	
10119 · TD Bank CAD ***5707	4,836.15
10214 · TD Bank USD ***5933	1,858.49
10214.1 · TD Bank USD ***5933 FX	579.29
<b>Total 10000 · Cash in hand and at Bank</b>	<b>7,273.93</b>
<b>Total Chequing/Savings</b>	<b>7,273.93</b>
<b>Other Current Assets</b>	
14100 · I/C - Dinoking Tech Inc. CAD	-4,900.00
14101 · I/C Dinoking Tech Inc. USD	-2,000.00
14101.1 · I/C Dinoking Tech Inc. USD FX	-623.40
<b>Total Other Current Assets</b>	<b>-7,523.40</b>
<b>Total Current Assets</b>	<b>-249.47</b>
<b>TOTAL ASSETS</b>	<b>-249.47</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
30100 · Common shares	100.00
32000 · Retained Earnings	-359.70
Net Income	10.23
<b>Total Equity</b>	<b>-249.47</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-249.47</b>

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Accrual Basis

Dinoking International Inc.  
**Profit & Loss**  
September 2016

UNAUDITED

	Sep 16
Income	0.00
Expense	
77020 - Foreign currency exchange adj	-0.10
Total Expense	-0.10
Net Income	0.10

## **Exhibit C**

### **DESCRIPTION OF BUSINESS OPERATIONS**

#### **1032403 B.C. Ltd. ("ExchangeCo")**

ExchangeCo is a holding company for common and preferred shares of Dinoking Tech Inc. Other than the merger transactions on November 1, 2015, there have been no activities.

#### **Dinoking Tech Inc. ("DK")**

DK owns and exhibits animatronic dinosaurs, sea creatures and bugs. Exhibits may also include fossils, skeletons, interactive activities and educational information. The typical exhibit will be hosted by amusement parks, science centres and museums. These hosts pay rental (licensing fees) and usually there is a revenue share arrangement based on attendance and merchandise sales. This company is based in Richmond, British Columbia, Canada just outside of Vancouver.

Certain employees of DK also provide services to the Debtor. DK charges the Debtor for these employees. DK is also reimbursed by the Debtor for amounts charged to its credit cards and business costs paid by DK on behalf of the Debtor.

DK owns 100% of Dinosaurs Unearthed Corp. ("DU") (a U.S. corporation). DU is a Debtor in this bankruptcy. Exhibits in the United States are contracted by DU. DU pays DK for use of its exhibits and intellectual property.

DK owns 100% of Dinoking International, Inc.

#### **Dinoking International, Inc.**

This company is inactive. Its only source of income is interest on small cash deposits.